IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 4458 of 2005

Between:

M/s.Srinivasa Industries,

Anantaram Village, Mahabubabad Mandal,

Warangal District rep., by its
Partner Thallada Ambaresha

..... PETITIONER

AND

The Commercial Tax Officer, Mahabubabad Circle, Mahabubabad, Warangal District.

....RESPONDENT

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue an order or direction more particularly one in the nature of writ of mandamus or any other appropriate writ or order or direction declaring the action of the respondent in collecting the Compounding fee of Rs.8,000/- by way of Challan dated
8-10-2004 is patently arbitrary, contrary to law and without jurisdiction as contemplated under Section 32 of the Andhra Pradesh General Sales Tax Act and also full bench decision of this Hon'ble Court dated 27-1-2005 and also in violation of principles of natural justice, and consequently direct the respondent

to refund the compounding fee of Rs.8,000/- collected illegally by force.

Counsel for the Petitioner: MR.SHAIK JEELANI BASHA

Counsel for the Respondent: SRI K. RAJI REDDY, SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES

The Court made the following:

THE HONOURABLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HONOURABLE SRIJUSTICE C.V. RAMULU

WRIT PETITION No.4458 of 2005

ORDER: (Per BRSR,J)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the judgment rendered by this Court in ***AMBICA LAMP HOUSE, RAJAHMUNDRY*** v . ***COMMERCIAL TAX OFFICER (INT)-I ENFORCEMENT, HYDERABAD***.

Following the said decision, this writ petition is also disposed of in terms of the said judgment.

However, it is made clear that the evidence or material, if any, gathered by the Commercial Tax Department during the course of investigation, can always be utilized for proceeding further in the matter in accordance with the provisions of the A.P. General Sales Tax Act and the Rules framed thereunder.

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B. SUDERSHAN REDDY, J.

Date: 27/04/2005

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C.V. RAMULU, J.

GS/GRR

To

1. The Commercial Tax Officer, Mahabubabad Circle,
Mahabubabad, Warangal District.

2 Two CD copies

3 One CC to MR.SHAIK JEELANI BASHA